IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L) NO.1122 OF 2003

The Commisioner of Income Tax ..Appellant

Vs.

M/s.Vitessee Trading Co. Ltd. ..Respondent

None for the parties.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 10TH APRIL, 2007

P.C.

. In view of the Circular issued by the Government of India, Ministry of Finance, Department of Revenue, CBDT, dated 24th October,2005, the monetary limit is fixed at Rs.4,00,000/- with regard to the Appeal under Section 260 A of the Income Tax Act. As the Tax effect is less than Rs.4,00,000/-, we are not inclined to entertain the above Appeal.

Hence, the Appeal stands dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**